



# Commissioner of the Revenue

## Hampton, Virginia



### PERSONAL PROPERTY ASSESSMENT APPEAL FORM

For motor vehicles in "less than average condition" as of January 1

The Statutes which govern personal property assessments for automobiles require that the value (1) be from a recognized pricing guide, (2) be applied uniformly, (3) and as of January 1 of the tax year. To meet these requirements, Hampton, along with other Virginia jurisdictions, uses the January edition of the National Automobile Dealers Association (NADA) Official Used Car Guide. The valuation of automobiles using individual sales, purchase prices, or trade-in offers, as a basis for assessment, is not permitted. However, under section §58.1- 3503(B) of the Code of Virginia, the condition of property may be taken into account. Recognition of differences between vehicles is limited to conditional factors, which can be readily identified and the extent of any loss of value clearly documented. Body damage, rusting and mileage are conditional factors for which adjustments in value are most frequently made.

#### INFORMATION REQUIRED

**Vehicle Description: MAKE:** \_\_\_\_\_, **MODEL** \_\_\_\_\_, **YEAR** \_\_\_\_\_

**Vehicle Identification Number:** \_\_\_\_\_

**Odometer Reading (no tenths):** \_\_\_\_\_

**Describe the condition of the vehicle:**

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If your vehicle was in less than average condition as of January 1, (for example, accident damage or rusting) submit this form along with an itemized estimate by a qualified automobile appraiser/estimator detailing the extent of damage and the cost to repair/restore the vehicle to average condition. Other acceptable documentation would be a copy of an insurance company estimate describing the condition and cost to repair the damage. If your appeal is for a high mileage adjustment, please attach a copy of the latest State Safety Inspection slip, vehicle repair receipt or a similar document to verify odometer reading.

I hereby certify that the above facts are true and correct and the condition of this vehicle as evidenced by the attached estimates existed as of January 1, 20\_\_\_\_.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (Please Print)

**REMNDR** Please note that submitting this form, along with the requested documentation, does not relieve you of the requirement to pay the tax by the indicated due date.